

COUNTY EMPLOYEE'S RETIREMENT SYSTEM

Manual for County Clerks



NEBRASKA STATE RETIREMENT SYSTEM

MANUAL FOR COUNTY CLERKS

This manual is to assist the County Clerk's Office and the City-County Health Departments with the preparation and completion of forms used in the Nebraska County Employees' Retirement Plan (the "Plan") and to provide guidance on plan membership information. The provisions of the County Retirement Laws in all cases supersede the information in this manual. The statutes governing the Plan can be found in §§23-2301 through 23-2335.

The County Plan became effective January 1, 1996, and is a multi-employer plan which covers all counties in Nebraska, except Douglas and Lancaster. The Plan is designed to provide retirement benefits in recognition of a member's service and is administered by the Public Employees' Retirement Board (PERB). The Plan is qualified under Internal Revenue Code **401(a)** and **414(h)** and is comprised of a **Defined Contribution** benefit and a **Cash Balance** (Defined Benefit) benefit. The contribution rate for members and employers is defined in state statute. The plan year is January 1 through December 31.

Effective January 1, 2003, members who begin contributing to the Plan participate in the **Cash Balance** benefit. (Prior Plan participants were eligible to choose to convert to Cash Balance or keep their Defined Contribution benefit.)

Your role in reporting Plan members retirement contributions is very important. Your cooperation in providing *accurate* and *complete* information is appreciated. All information you submit must be **typewritten** or **printed in blue or black ink**. If a situation arises which you are unsure how to handle, please contact NPERS as shown below.

Nebraska Public Employees Retirement Systems (NPERS)

1221 N Street, Suite 325

P.O. Box 94816

Lincoln, NE 68509-4816

402-471-2053 or **800-245-5712**, Fax **402-471-9493**

www.npers.ne.gov

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